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Hon. Gerard E. Lynch  
United States District Judge  
Southern District of New York  
500 Pearl Street, Room 900  
New York, NY 10007

May 27, 2008

Re: *Best Payphones, Inc., Appellant, v. Verizon NY, Inc., Appellee*, 08-Civ-2553(GEL)  
*In re: Best Payphones, Inc.*, 01-B-15472 (SMB)

Dear Judge Lynch:

I represent the Debtor, Best Payphones, Inc. ("Best"), in the above-referenced matter. I am constrained to write Your Honor regarding two misleading or incorrect statements made in Verizon's Reply Brief for its Motion to Dismiss Best's appeal (ECF # 12). In said Reply, Verizon stated that I did not file a Notice of Appearance in the Bankruptcy Court. While this is true, my name - - and contact information - - appeared as counsel for Best as soon as I wrote to Judge Bernstein, in part, by virtue of my registration for the Bankruptcy Court's ECF System. I will also note that Best's former counsel, Mayne Miller, was not the attorney of record when Best's appeal was docketed in this Court, Mr. Miller was granted his motion to withdraw months before. And, at approximately that time, Mr. Miller's name and contact information were removed from the docket sheet in the Bankruptcy Court. Additionally, only two attorneys of the more than ten attorneys that have appeared in Best's matter in the Bankruptcy Court, one of them a counsel to Best, who did not receive the notice of docketing from this Court either, filed a Notice of Appearance in the Bankruptcy Court.

Thank you for your consideration.

Respectfully,  
/s/ George M. Gilmer  
George M. Gilmer, Esq. (GG-5479)

cc: Darryl Laddin, Esq.